

TAX LAW COMPARISON MATRIX BASED ON TAXATION REGULATION HARMONIZATION LAW

N o.	Law 11 YEAR 1995 stdd Law 39 YEAR 2007	HARMONIZATION OF TAX REGULATIONS (HPP)
1	Article 4	
	<p>(1) Taxes are charged on Taxable Goods consisting of:</p> <ul style="list-style-type: none"> a. Ethyl alcohol or ethanol, regardless of the materials used and the manufacturing process; b. Beverages containing ethyl alcohol in any amount, regardless of the ingredients used and the process of manufacture, including concentrates containing ethyl alcohol; c. Tobacco products, which include cigarettes, cigars, leaf cigarettes, sliced tobacco, and other tobacco processing products, regardless of whether or not substitute or auxiliary materials are used in their manufacture. 	<p>(1) Tax is imposed on Taxable Goods consisting of: a. ethyl alcohol or ethanol, regardless of the materials used and the manufacturing process; b. drinks containing ethyl alcohol in any amount, regardless of the ingredients used and the manufacturing process, including concentrates containing ethyl alcohol; and</p> <ul style="list-style-type: none"> c. tobacco products, which include cigarettes, cigars, leaf cigarettes, sliced tobacco, electric cigarettes, and other tobacco processing products, regardless of whether or not substitute or auxiliary materials are used in their manufacture.
	<p>(2) The addition or reduction of the type of Taxable Goods is further regulated by Government Regulation.</p>	<p>(2) The addition or reduction of the types of Excisable Goods shall be regulated by a Government Regulation after being submitted by the Government to the House of Representatives of the Republic of Indonesia to be discussed and agreed upon in the preparation of the Draft State Revenue and Expenditure Budget.</p>
2	Article 40B	
		<p>(1) Customs and Excise officials are authorized to conduct research on alleged violations in the excise sector.</p>
		<p>(2) In the event that the results of the investigation into the alleged violation as referred to in paragraph (1) constitute an administrative violation in the field of excise, it shall be resolved administratively in accordance with the provisions of the legislation in the field of excise.</p>
		<p>(3) The results of the research as referred to in paragraph (1) may not be investigated if:</p> <ul style="list-style-type: none"> a. there are allegations of violations as referred to in Article 50, Article 52, Article 54, Article 56, and Article 58; and b. the person concerned shall pay an administrative sanction in the form of a fine of 3 (three) times the excise value that should have been paid.
		<p>(4) (2) Excisable goods related to alleged violations that are not investigated as referred to in paragraph (3) are determined to be state property.</p>

		(5) Other items related to alleged violations that are not investigated as referred to in paragraph (3) can be determined to be state property.
		(6) Further provisions regarding alleged violations that have not been investigated as referred to in paragraph (3) shall be regulated by a Ministerial Regulation.

3 Article 64

(1) In the interest of state revenues, at the request of the Minister, the Attorney General may stop the investigation of criminal acts in the excise sector.	(1) In the interest of state revenues, at the request of the Minister, the Attorney General may terminate the investigation of criminal acts in the excise sector at the latest within 6 (six) months from the date of the request letter.
(2) (2) Termination of the investigation of criminal acts in the field of excise as referred to in paragraph (1) shall only be carried out after the person concerned has paid off the unpaid and/or underpaid excise plus an administrative sanction in the form of a fine of four times the value of the unpaid and/or underpaid excise.	(2) The termination of the investigation as referred to in paragraph (1) is only carried out for criminal acts as referred to in Article 50, Article 52, Article 54, Article 56, and Article 58, after the person concerned has paid an administrative sanction in the form of a fine of 4 (four) times the value of the excise tax charged. should be paid.
	(3) In the event that the criminal case has been transferred to the court, the defendant can still pay the administrative sanction as referred to in paragraph (2).
	(4) The payment as referred to in paragraph (3) is considered to be prosecuted without being accompanied by an imprisonment sentence.
	(5) In the event that the payment made by the suspect or defendant at the stage of investigation until the trial does not meet the amount as referred to in paragraph (2), the payment can be calculated as payment of a criminal fine imposed on the defendant.
	(6) (2) Excisable goods related to the termination of the investigation of criminal acts in the field of excise as referred to in paragraph (1) shall be determined to be state property.
	(7) Other goods related to the termination of the investigation of criminal acts in the field of excise as referred to in paragraph (1) may be determined to be state property.
	(8) The Minister and the Attorney General may delegate further authority to the appointed official in relation to requests for and termination of investigations of criminal acts in the excise sector as referred to in paragraph (1).

	<p>(9) Further provisions regarding the termination of the investigation as referred to in paragraph (1) shall be regulated by or based on a Government Regulation.</p>
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